



TOWN OF EASTON

ANNUAL TOWN MEETING

BUDGET PROPOSAL

FY 2018/2019

APRIL 30, 2018

SAMUEL STAPLES ELEMENTARY SCHOOL
7:00 PM

Responsibilities of the BOF

- Prepare the town budget.
- Setting the Mill rate.
- Approving the deficiency and special appropriations and transfers between appropriations.
- Determining how town financial records are to be kept.
- Arranging for an annual audit of the town accounts.
- Publishing the annual town report.



Members of the BOF & Calendar

Matthew Gachi	Chairman
Michael P. Kot	Clerk
Richard Cremin	Member
Andrew Kachele	Member
Arthur Laske	Member
Paul Lindoerfer	Member
Jason Stanevich	Alternate Member
Gregg Saunders	Alternate Member
Jamie Weinstein	Alternate Member

BUDGET CALENDAR

Jan 8 -February 2	Budgets prepared by Boards and Commissions
March 2	Comptroller returns all Departments' budget requests to the Board of Finance
March 6,7,8,13,14,15	BOF analyzes and investigates estimates and holds budget discussions with Department Heads, Boards and Commissions
March 26	Public Hearing on Budget requests
March 27,28 April 3,4,5	Revise budget requests and prepare final recommendations for preparation of budget document
April 20	Budget to newspaper for publication April 26
April 30	Annual Town Meeting-Budget Adoption
May 8	Tentative Referendum on Budget

Summary of Expenditures

SUMMARY OF EXPENDITURE REQUESTS

	<u>Original Adopted</u>	<u>Requested</u>	<u>% of</u>	<u>\$ Amount Change</u>	<u>% Change</u>
<u>TOWN ACCOUNTS</u>	<u>Budget 2017/2018</u>	<u>Budget 2018/2019</u>	<u>Total Budget</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	5,989,619	6,136,572	13.90%	\$ 146,953	2.45%
Fringe Benefits (Health & Fica)	3,353,264	3,262,360	7.39%	\$ (90,904)	-2.71%
Pension Costs	1,009,140	1,090,790	2.47%	\$ 81,650	8.09%
Operating Costs	2,326,067	2,228,807	5.05%	\$ (97,260)	-4.18%
Teacher Pensions	1,298,824	-	0.00%	\$ (1,298,824)	-100.00%
In Kind Services	(2,770,000)	(2,620,000)	-5.93%	\$ 150,000	-5.42%
Debt Service	3,352,725	3,238,929	7.33%	\$ (113,796)	-3.39%
Total Town Accounts	\$ 14,559,639	\$ 13,337,458	30.20%	\$ (1,222,180)	-8.39%
<u>EDUCATION</u>					
Easton Board of Education	\$ 15,837,858	16,440,295	37.23%	\$ 602,437	3.80%
In Kind Services	\$ 2,770,000	2,620,000	5.93%	\$ (150,000)	-5.42%
Region 9 Board of Education-a)	11,061,949	10,952,394	24.80%	\$ (109,555)	-0.99%
Total Education	\$ 29,669,807	\$ 30,012,689	67.97%	\$ 342,882	1.16%
<u>CAPITAL EXPENDITURES REQUEST</u>					
Town Capital Expenditures	\$ 690,200	807,485	1.83%	\$ 117,285	16.99%
TOTAL EXPENDITURES REQUESTS	\$ 44,919,646	\$ 44,157,632	100.00%	\$ (762,013)	-1.70%
<u>a) Region 9 Board of Education</u>					
Easton's Share	\$ 11,061,949	10,952,394	44.73%	\$ (109,555)	-0.99%
Redding's Share	12,727,188	13,531,059	55.27%	\$ 803,871	6.32%
Total Region 9 BOE	\$ 23,789,137	\$ 24,483,453	100.00%	\$ 694,316	2.92%

Major Budget Components

2018/2019 Budget

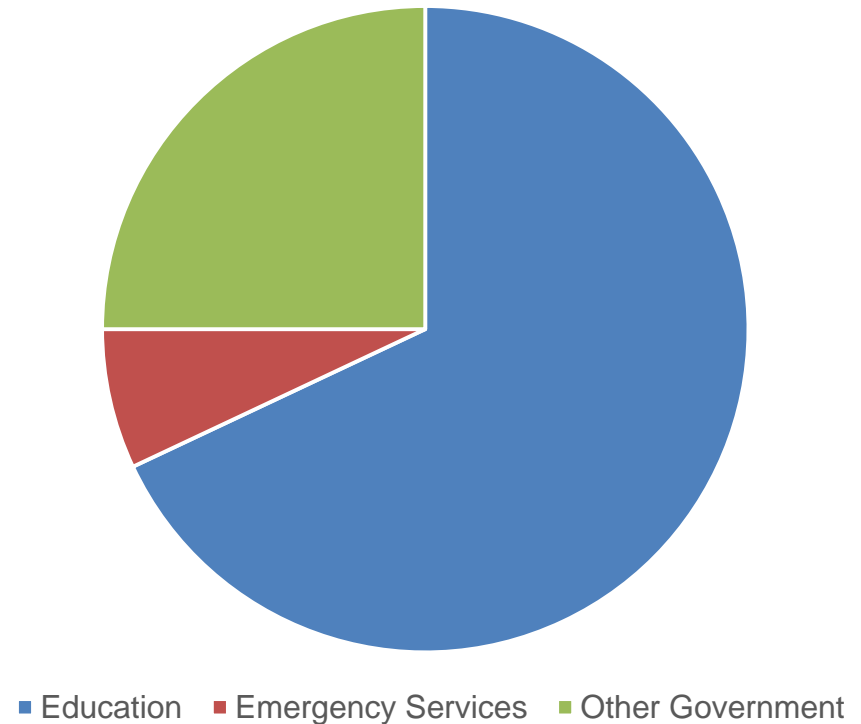
Education: 68%

- Easton BOF = 37%
- Region 9 = 25%
- In-Kind Services = 6%

Emergency Services: 7%

Other Government: 25%

Budget Overview



Major Drivers of 18/19 Budget

Local (Town & Region 9) Expenditures -1.70%

Additions

- Easton BOE: = 3.80%
- Remainder of Town: = .26%

Subtractions

- Education Pension Cost (1,298,824) = -100%
- Region 9: (Easton Share)* = -.99%

Other impacts

Grand List is up .26% from prior year

** Total Region 9 budget is up 2.92%*

Major Drivers of 18/19 Budget State Impact to Easton Revenue

Educational Cost Share loss

- \$177,000 Loss of Grant Revenue

Town Aid Road Maintenance

- \$228,000 currently frozen by the state.

Municipal Revenue Sharing

- \$159,000 Loss of Grant Revenue

Various other state changes

- \$38,000 Loss of Grant Revenue

Total Impact ~\$600,000 change of Revenue

Non Educational Expenses

<u>NON EDUCATIONAL ACCOUNTS</u>	Total Adopted		Total Requested		Budget with capital &		Benefit Allocations		Benefit Allocations		Requested	
	Budget FY 2017/2018	Budget FY 2018/2019	\$ Amount Prior Year	% Change Prior Year	Budget with capital & FY 2017/2018	Budget with capital & FY 2018/2019	\$ Amount Prior Year	% Change Prior Year	Budget with capital & FY 2017/2018	Budget with capital & FY 2018/2019	\$ Amount Prior Year	% Change Prior Year
<u>GENERAL GOVERNMENT</u>												
TOWN CLERK	\$ 174,323	\$ 177,473	\$ 3,150	1.8%	\$ 209,536	\$ 223,856	\$ 14,320	6.83%				
FIRST SELECTMAN	158,563	163,022	4,459	2.8%	217,712	217,169	(543)	-0.25%				
PROBATE COURT	3,657	3,406	(251)	-6.9%								
ELECTIONS	53,078	53,756	678	1.3%	56,381	57,104	723	1.28%				
BOARD OF FINANCE	6,300	3,800	(2,500)	-39.7%								
AUDIT FEES	41,150	42,750	1,600	3.9%								
TREASURER	229,805	233,403	3,598	1.6%	337,527	332,512	(5,015)	-1.49%				
ASSESSOR	133,095	125,122	(7,973)	-6.0%	186,829	188,053	1,224	0.66%				
BOARD OF ASSESSMENT APPEALS	925	925	0	0.0%	992	992	0	0.00%				
TAX COLLECTOR	96,056	97,713	1,657	1.7%	138,581	136,546	(2,035)	-1.47%				
TOWN ATTORNEY	140,000	140,000	0	0.0%								
PLANNING AND ZONING COMMISSION	122,819	124,228	1,409	1.1%	181,819	180,716	(1,103)	-0.61%				
ZONING BOARD OF APPEALS	8,146	8,288	142	1.7%	9,367	9,537	170	1.81%				
BUILDING DEPARTMENT	99,910	101,898	1,988	2.0%	123,135	146,378	23,243	18.88%				
TECHNOLOGY	25,027	26,000	973	3.9%								
TOWN HALL	122,593	122,851	258	0.2%	130,916	131,370	454	0.35%				
COMMISSION FOR ELDERLY	61,451	61,654	203	0.3%	66,883	67,151	268	0.40%				
SENIOR CENTER	206,849	213,411	6,562	3.2%	310,325	311,709	1,384	0.45%				
660 MOREHOUSE - OLD SSS BUILDING	331,992	271,072	(60,920)	-18.3%	385,093	325,202	(59,891)	-15.55%				
TOTAL GENERAL GOVERNMENT	\$ 2,015,739	\$ 1,970,772	\$ (44,967)	-2.2%	\$ 2,355,096	\$ 2,328,295	\$ (26,801)	-1.14%				
<u>PUBLIC SAFETY</u>												
COMM. DISPATCHERS	\$ 252,657	\$ 258,409	\$ 5,752	2.3%	\$ 318,782	\$ 324,019	\$ 5,237	1.64%				
POLICE DEPARTMENT	1,641,363	1,694,954	53,591	3.3%	2,552,892	2,493,958	(58,934)	-2.31%				
FIRE DEPARTMENT	836,527	851,183	14,656	1.8%	1,368,645	1,422,195	53,550	3.91%				
FIRE MARSHALL	31,681	31,831	150	0.5%	34,997	42,673	7,676	21.93%				
EMERGENCY MANAGEMENT	14,210	14,569	359	2.5%	15,133	15,519	386	2.55%				
TOTAL PUBLIC SAFETY	\$ 2,776,438	\$ 2,850,946	\$ 74,508	2.7%	\$ 4,290,449	\$ 4,298,364	\$ 7,915	0.18%				

Non Educational Expenses Cont'd

<u>NON EDUCATIONAL ACCOUNTS</u>					Total Adopted		Total Requested			
	Adopted	Requested	Requested		Budget with capital &		Budget with capital &		Requested	
	Budget FY 2017/2018	Budget FY 2018/2019	\$ Amount Change Prior Year	% Change Prior Year	Benefit Allocations FY 2017/2018	Benefit Allocations FY 2018/2019	Benefit Allocations FY 2017/2018	Benefit Allocations FY 2018/2019	\$ Amount Change Prior Year	% Change Prior Year
RECYCLING FUND	\$ 153,874	\$ 185,732	\$ 31,858	20.7%						
PUBLIC WORKS HIGHWAY DEPARTMENT	1,831,966	1,862,591	30,625	1.7%	2,891,665	2,890,777			(888)	-0.03%
STREET LIGHTS	1,472	500	(972)	-66.0%						
ENGINEERING & PROF SERVICES	26,980	26,980	0	0.0%						
TOTAL PUBLIC WORKS	\$ 2,014,292	\$ 2,075,803	\$ 61,511	3.1%	\$ 2,891,665	\$ 2,890,777	\$		(888)	-0.03%
<u>HEALTH & SANITATION</u>										
HEALTH DEPARTMENT	\$ 80,023	\$ 81,475	\$ 1,452	1.8%	\$ 96,323	\$ 98,109	\$		\$ 1,786	1.85%
EMS COMMISSION	307,598	309,102	1,504	0.5%	379,737	396,083			16,346	4.30%
TOTAL PUBLIC HEALTH	\$ 387,621	\$ 390,577	\$ 2,956	0.8%	\$ 476,060	\$ 494,192	\$		\$ 18,132	3.81%
<u>OTHER DEPARTMENTS</u>										
CONSERVATION COMMISSION	\$ 39,991	\$ 41,341	\$ 1,350	3.4%	\$ 51,821	\$ 52,995	\$		\$ 1,174	2.27%
PUBLIC WELFARE	4,577	4,670	93	2.0%	4,795	4,898			103	2.15%
LIBRARY	594,473	631,478	37,005	6.2%	758,791	797,497			38,706	5.10%
PARKS AND REC COMMISSION	405,305	396,179	(9,126)	-2.3%	560,254	606,202			45,948	8.20%
TREE WARDEN	12,092	14,415	2,323	19.2%	12,358	14,681	2,323			18.80%
FIREHOUSE RENT	43,510	44,380	870	2.0%						
CEMETERY	1,220	1,220	0	0.0%						
ANIMAL CONTROL	89,343	94,388	5,045	5.6%	136,252	131,796			(4,456)	-3.27%
TOTAL OTHER DEPARTMENTS	\$ 1,190,511	\$ 1,228,071	\$ 37,560	3.2%	\$ 1,524,271	\$ 1,608,069	\$		\$ 83,798	5.50%
<u>GENERAL</u>										
FRINGE BENEFITS	\$ 1,864,124	\$ 1,676,570	\$ (187,554)	-10.1%						
SOCIAL SECURITY & MEDICARE	480,000	495,000	15,000	3.1%						
CONTINGENCY	143,225	150,000	6,775	4.7%						
TOTAL GENERAL	\$ 2,487,349	\$ 2,321,570	\$ (165,779)	-6.7%						
TOTAL NON EDUCATIONAL ACCOUNTS	\$ 10,871,950	\$ 10,837,739	\$ (34,211)	-0.3%	\$ 11,537,541	\$ 11,619,697	\$		\$ 82,156	0.7%
TOWN'S CAPITAL	690,200	807,485	117,285	17.0%						
DEBT SERVICE	3,352,725	3,238,929	(113,796)	-3.4%						
PENSION COSTS	1,009,140	1,090,790	81,650	8.1%						
INSURANCE COSTS	797,000	790,000	(7,000)	-0.9%						
IN KIND SERVICES	(2,770,000)	(2,620,000)	150,000	-5.4%						
TOTAL TOWN ACCOUNTS	\$ 13,951,015	\$ 14,144,943	\$ 193,928	1.4%						

Receipts and Estimated Tax Calculation

	Adopted Budget <u>FY2017/2018</u>	Requested Budget <u>FY2018/2019</u>	% Change <u>Prior Year</u>
<u>RECEIPTS</u>			
PROPERTY TAXES			
CURRENT YEAR	\$39,625,448	\$40,359,980	-4.14%
MOTOR VEHICLES - 32 MILL RATE CAP	2,478,122	-	-100.00%
PRIOR YEAR	175,000	175,000	0.00%
INTEREST AND FEES	120,000	120,000	0.00%
MOTOR VEHICLES	150,000	150,000	0.00%
TELEPHONE ACCESS	18,296	14,409	-21.25%
ELDERLY TAX RELIEF	(295,000)	(295,000)	0.00%
STATE CIRCUIT BREAKER	(27,082)	(27,082)	0.00%
SUB-TOTAL	<u>\$42,244,784</u>	<u>\$40,497,307</u>	-4.14%
 TOWN RECEIPTS	 \$ 1,271,731	 \$ 1,223,841	 -3.77%
TREASURER INTEREST	135,000	135,000	0.00%
STATE GRANTS	768,131	2,660	-99.65%
 SURPLUS APPROPRIATED TO FINANCE BUDGET	 500,000	 2,298,824	 359.76%
SUB-TOTAL	<u>\$ 2,674,862</u>	<u>\$ 3,660,325</u>	36.84%
 TOTAL REVENUE	 \$ 44,919,646	 \$ 44,157,632	 -1.70%
 TOTAL EXPENDITURES	 \$ 44,919,646	 \$ 44,157,632	 -1.70%
 Tax Revenue Required	 \$ 39,625,448	 \$ 40,359,980	 1.85%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	40,112,819	40,856,385	1.85%
Grand List	1,201,597,268	1,283,269,839	0.26%
Grand List Motor Vehicles	78,393,790		
 Tax Rate	 33.38	 31.84	 -4.63%

Capital Expenditures

General Fund Capital Expenditures Requests

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Planning & Zoning	Town Plan of Conservation & Development update and publication	\$ 8,200
Town Clerk	Map Printer	\$ 11,000
Building	Replacement Vehicle	\$ 20,000
Fire Marshall	Safety Equipment	\$ 7,450
Library	Replace walkway	\$ 11,000
Police	Used and a 2019 Ford Interceptor Utility patrol vehicle	\$ 57,500
	License Plate Reader	\$ 5,000
	Portable Radio	\$ 9,300
	Scheduling Software	4,800
	Total	<u>\$ 76,600</u>
Fire	Engine Replacement	\$ 70,000
	Personal protective equipment	10,000
	Pager, portable & truck radio	5,000
	Dry hydrants	4,000
	Hose & nozzles	3,000
	Tires	2,000
	SCBA- Bottles, regulators & masks	46,500
	Total	<u>\$ 140,500</u>
Park & Rec	Morehouse Restrooms	\$ 70,000
Public Works	Medium Duty Dump Truck w/Plow	175,500
	Total	<u>\$ 175,500</u>
Emergency Medial Service	Radios for Ambulance (police,fire,c-med,portable)	\$ 8,785
	Tough Book Computer	\$ 3,450
		<u>\$ 12,235</u>
TOTALS	Total Capital Expenditures Request	\$ 532,485
	Public Works Dept- Road Work	\$ 275,000
	Grand Total	<u>\$ 807,485</u>

Five Year Capital Plan

Town of Easton Five Year Capital Plan 2018/2019

(Thousand Dollars)

	19/20	20/21	21/22	22/23	23/24		19/20	20/21	21/22	22/23	23/24
Town Clerk						Communications					
Map Printer & Scanner	0.0	0.0	0.0	0.0	0.0	Computer Monitor	0.2	0.2	0.2	0.2	0.2
Vault Storage System	2.5	0.0	0.0	2.5	0.0	50" Computer Monitor	1.0	1.2	1.2	1.4	1.4
Total Town Clerk	2.5	0.0	0.0	2.5	0.0	Computer	0.0	1.0	0.0	1.0	
P&Z Department						Dispatch Chair	1.8	0.0	0.0	0.0	0.0
Revise Subdivision Regulations	2.0	2.0	2.0	0.0	0.0	Total Communications	3.0	2.4	1.4	2.6	1.6
Computerization of P&Z files	1.5	1.5	1.5	0.0	0.0	Fire Marshall					
Total P&Z	2.0	2.0	2.0	0.0	0.0	Computer Hardware	0.0	0.0	5.0	0.0	0.0
Treasurer Department						Total Fire Marshall	0.0	0.0	5.0	0.0	0.0
HR Munis Module	12.0	0.0	5.0	0.0	0.0	Police					
Total Treasurer	12.0	0.0	5.0	0.0	0.0	Ford Interceptor Utility Vehicle(+upfit) Patrol	34.3	35.2	36.1	37.0	38.0
Fire Department						Ford Interceptor Utility Vehicle(+upfit) Patrol	0.0	35.2	0.0	0.0	38.0
Engine Replacement	70.0	70.0	70.0	70.0	70.0	Ford Interceptor Utility vehicle (+upfit) K-9	0.0	37.2	0.0	0.0	0.0
Gear Replacement	12.0	12.0	12.0	12.0	12.0	Ford Interceptor Utility vehicle (+upfit) Admin	34.3	0.0	36.1	37.0	38.0
Pagers. Radios	5.0	5.0	5.0	5.0	5.0	Dashcam	5.0	5.0	5.0	5.0	5.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Portable Radio	9.3	9.3	9.3	9.3	0.0
Hose & nozzles	3.0	3.0	3.0	3.0	3.0	Scanners	5.0	0.0	0.0	0.0	0.0
SCBA-Bottles,regulator,masks	3.0	3.0	3.0	3.0	3.0	Scheduling Software	1.5	1.5	1.5	1.5	1.5
SCBA Replacement	0.0	0.0	60.0	0.0	0.0	Total Police	89.4	123.4	88.0	89.8	120.5
Total Fire	97.0	97.0	157.0	97.0	97.0	EMS					
660 Morehouse Road Facility						Ambulance Replacement	0.0	0.0	0.0	0.0	220.0
Remove (2) two 10,000 Fuel Tanks	0.0	0.0	20.0	0.0	0.0	Air Conditioner - Office	11.0	0.0	0.0	0.0	0.0
Oil Burner to Natural Gas 1 at No. Boiler Rm.	0.0	0.0	15.0	0.0	0.0	New Computer and Printer	5.0	0.0	0.0	0.0	0.0
Oil Burner to Natural Gas 2 at So. Boiler Rm.	0.0	0.0	30.0	0.0	0.0	Replacement Portable Radios	0.0	8.0	0.0	0.0	0.0
Total 660 Morehouse Rd.	0.0	0.0	65.0	0.0	0.0	Total EMS	16.0	8.0	0.0	0.0	220.0
Public Works Department						Parks & Recreation					
Med.DutyDump Truck w/Plow	0.0	0.0	0.0	175.0	0.0	Morehouse Improvements	0.0	0.0	0.0	0.0	30.0
Pick Up Truck w/Plow	0.0	40.0	0.0	0.0	0.0	Toro Grounds Master	0.0	0.0	0.0	50.0	0.0
Street Sweeper	0.0	0.0	230.0	0.0	0.0	Replace Mowers	0.0	10.0	0.0	10.0	0.0
Backhoe/Loader	0.0	0.0	0.0	0.0	140.0	Pick-up Truck	50.0	0.0	50.0	0.0	0.0
Paver	0.0	0.0	0.0	0.0	120.0	Tennis Court Repair	0.0	15.0	0.0	0.0	0.0
Front End Loader 2 1/2Yd	175.0	0.0	0.0	0.0	0.0	Total Parks & Recreation	50.0	25.0	50.0	60.0	30.0
3 yd. Dump Truck w/Plow	0.0	100.0	0.0	100.0	0.0	Library					
Total Public Works Dept	175.0	140.0	230.0	275.0	260.0	Convert Parking lot light fixtures for efficiency	3.0	0.0	0.0	0.0	0.0
						Convert Fire Suppression System(well to city water)	0.0	25.0	0.0	0.0	0.0
Road Reconst./Bridge	280.0	285.0	290.0	295.0	300.0	Reseal restrip parking lot	0.0	0.0	40.0	0.0	0.0
Senior Center						Replace Library roof	0.0	0.0	0.0	100.0	0.0
Painting	5.0	0.0	0.0	0.0	0.0	Total Library	3.0	25.0	40.0	100.0	0.0
Van Replacement	0.0	41.0	0.0	0.0	0.0	Sub-Total Capital Projects	454.9	463.8	643.4	626.9	729.1
Total Senior Center	5.0	41.0	0.0	0.0	0.0	Sub-Total Roads/Paving	280.0	285.0	290.0	295.0	300.0
						Grand Totals	734.9	748.8	933.4	921.9	1029.1